

SENATE BILL 2727

By Kelsey

AN ACT to amend Tennessee Code Annotated, Title 4,
Chapter 3, Part 14; Title 47, Chapter 10 and Title
50, relative to the work opportunity tax credit.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 4-3-1405, is amended by adding the following language as a new subsection thereto:

(j) To the extent permitted by any federal law, rule, regulation or advisory opinion, the department shall accept and process any IRS Form 8850, or any successor to such form, that is submitted with electronic signatures in the same manner as the department accepts such forms when submitted with physical signatures. For purposes of this subsection, "electronic signatures" includes a physical printout of an electronically signed IRS Form 8850 indicating that the signature field is "signed electronically."

SECTION 2. This act shall take effect January 1, 2013, the public welfare requiring it.